

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 800 Section 800.1000 Introduction</b>
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**TITLE 86: REVENUE**

**PART 800  
GENERAL RULES FOR ALL TAXES**

**Section 800.1000 Introduction**

There are a number of issues with respect to tax administration that are not related to any particular tax. Many of those provisions are contained in 2 Ill. Adm. Code 1200. However, there are a number of issues that apply generally to all taxes administered by the Illinois Department of Revenue (the "Department") that do not fall within the scope of Title 2 of the Illinois Administrative Code and, as a result, must be adopted in conformance with the normal rulemaking requirements of the Illinois Administrative Procedure Act (the "IAPA") [5 ILCS 100]. This Part codifies the rules of the Department that are not tax-specific.